

# A Scope Analysis on Tax Amnesty Toward Taxpayer Compliance in Paying Taxes in Samarinda-Indonesia

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**Abstract.** The study aims to examine and test the quality of service of the tax authorities, tax payer education related to taxpayer compliance, application of tax sanctions, socializations on taxpayer compliance, and taxpayers' knowledge on on compliance in Samarinda, East Kalimantan. This study uses a quantitative descriptive approach, by using SPSS Version 20. The results of this study indicate that the quality of tax authorities, taxpayer education, tax sanctions, socialization to taxpayers and knowledge of influential taxpayers have a significant impact on taxpayer compliance in Samarinda, East Kalimantan. The  $R^2$  is 0,292 or 29%, meaning that the variables affect compliance by 29% and the remaining 71% is influenced by other variables outside of this study. Simultaneously and partially, the quality of tax authorities, education of taxpayers, application of tax sanctions, socializations to taxpayers, and initial taxpayers' knowledge on compliance have a significant effect on compliance.

**Keywords:** knowledge, sanctions on taxpayers, socialization, taxpayer education, tax-authority service quality, tax compliance

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## Introduction

Our national economic growth in recent years has been slowing down leading to a decline in tax revenues. The decrease in tax revenue is caused by several factors. Among these factors are the lack of service level of the tax authorities, lack of taxpayer education, the absence of strict sanctions, lack of socialization to taxpayers, and the lack of taxpayers' knowledge related to compliance. The situation has led to another problem, decreasing state revenue, so the government issued Law Number 11 the Year 2016, regarding tax amnesty.

According to Situmorang (2019), taxes are interpreted as the realization of the obligations of citizens and the participation of community members in fulfilling state funding and national development, to achieve social justice and prosperity, both material and spiritual. Tax is the contribution of the people to the state based on the law so that it can be forced, by not receiving direct remuneration. In principle, tax compliance is the act of taxpayers fulfilling their tax obligations following applicable legislation (Said, 2017; Y. N. Rahayu, 2019; Prena, Kustina, Dewi, Putra, & Krisnanda, 2019 and Fisher, Goddeeris, & Young, 1989). Sari (2010) mentions two types of tax compliance, namely (1) formal compliance, a situation where the taxpayer fulfills a formal obligation following tax laws, (2) material compliance, a condition where the taxpayer substantively fulfills the provisions of taxation material, which is following the content of applicable tax laws. Then, the needs of taxpayers are defined as embodiments of state obligations, community participation in fulfilling obligations, community participation in fulfilling their obligations on national financing and national development to achieve a social justice, both material and spiritual welfare (Setyorini, Daengs, Reni, Susilo, & Hidayat, 2019; Intrada & Wahyudi, 2019; Mehmet, 2015; Prena et al., 2019; Situmorang, 2019; Intrada & Wahyudi, 2019; Fisher et al., 1989; Tanilasari & Gunarso, 2017). Countries are said to be progressing and developing if state revenues are sustainable from tax because the tax is one of the largest sources of state income (Mehmet, 2015; Prena et al., 2019; Okoye, 2019). National development is a continuous activity; thus, the Indonesian government in 2016 prepares a policy called tax amnesty. This policy is closely related to compliance, which means following a

standard specification, or a rule of law that has been regulated in tax laws (Sugitha & Supadmi, 2016; Rahmatika, 2010).

The aim of the government in implementing the tax amnesty is to increase the State Budget and Expenditure, so the budget is more sustainable. Therefore, the government must increase spending, for both increasing community welfare and improving infrastructure programs (Paramita & Budiasih, 2016; N. Rahayu, 2017). Tax amnesty can be implemented if there is awareness of taxpayers, good service quality, and consistent tax penalties. However, from an economic point of view, taxes are state revenues used to improve people's prosperity (N. Rahayu, 2017; Rahmatika, 2010; Prawirasuta & Setiawan, 2016). This research can continue because there has been a preliminary study. Experts recommend that a good study must be preceded by a preliminary (Sugiyono, 2013; Jogiyanto, 2016; Singgih, 2012). The preliminary study is conducted to find out the validity and reliability of the research instruments used.

Based on the background, the research problems can be formulated as follows. (a) Does the quality of service affect taxpayer compliance to pay taxes? (b) Does tax education affect taxpayer compliance to pay taxes? (c) Does the application of sanctions affect taxpayer compliance to pay taxes? (d) Does socialization affect taxpayer compliance to pay taxes? (e) Does taxpayers' knowledge affect compliance to pay taxes in Samarinda?

## Literature Review

According to Situmorang (2019) and Setyorini et al. (2019) defines taxes as people's contributions to the state treasury based on the law, it can be forced but cannot be directly rewarded; it is used to pay for public payments. The theory and results of this study are theories related to the variables discussed.

Okoye (2019) and Mehmet (2015) state that one of the efforts to improve taxpayer compliance is to provide good service to taxpayers. Improving service quality has a significant effect on taxpayer compliance (Okoye, 2019; Mehmet, 2015; James Alm, 1990; Prena et al., 2019; and Situmorang, 2019; Syahputri, Ariswoyo, & Sinulingga, 2014). Taxpayers as customers and good service can increase their satisfaction.

H1: The quality of tax service has a significant effect on tax compliance in Samarinda, East Kalimantan. Circular Letter SE-94/PJ/ 2010 explained that education is an effort made by the Directorate General of Taxes through training on tax laws and regulations. Learning for taxpayers is important. Therefore, if the tax officers organize various training activities and seminars, the taxpayers will understand if there is a change in the tax policy. Zahidah (2010) and N. Rahayu (2017) explains that the higher the awareness of taxpayers, the easier it is for them to understand the new tax regulations, which will increase taxpayer compliance. This awareness shows that education has a significant effect on tax compliance (Prawirasuta & Setiawan, 2016; Mutia, 2014).

H2: The education of taxpayers has a significant effect on tax compliance in Samarinda, East Kalimantan.

Tax sanctions are penalties given by the government to taxpayers who do not carry out their obligations (Hardiningsih & Yulianawati, 2011; Artha & Setiawan, 2016; Hasanah, 2017; Mutia, 2014). Therefore, the government recommends all taxpayers not to delay their tax obligations. Law Number 42 of 2009 explains that tax sanctions can be divided into 3 (three), namely (a) interest sanctions, (b) administrative sanctions, and (c) imprisonment. Syahputri et al. (2014) states that the procedure of tax collection that uses the self-assessment system works well only when the taxpayers have the discipline to complete the obligations. The self-assessment system means that the taxpayers are given complete trust in their obligations by calculating and self-reporting the amount of tax paid to the state. The success of the self-assessment system will not be achieved without cooperation between tax officers and taxpayers. It can be done if the two parties have the same willingness.

H3: Tax sanctions have a significant effect on tax compliance in Samarinda, East Kalimantan.

Tanilasari & Gunarso (2017) and Trisnawati & Sudirman (2015) state that tax socialization introduces a self-assessment system so that people understand the applicable tax regulations, where the characteristics of the self-assessment system are legal, certainty, simple, and easy to implement. Taxpayers must be given knowledge in the form of

socialization so tax revenues increase. Socialization has a significant effect on taxpayer compliance (Sugitha & Supadmi, 2016; Sucandra & Supadmi, 2016). Also, socialization has a significant effect on taxpayer needs (N. Rahayu, 2017; Ngadiman & Felicia, 2017). Socialization has a tremendous impact on tax revenues. It must be done because tax policies are often changed, raising taxpayers' confusion. Thus, people see the government as its influence and power. First, when they spend money to pay taxes and second when they partner with the government to supply goods and services. With the implementation of the taxation system socialization, taxpayer compliance is expected to increase, so state income in the form of taxes also increases.

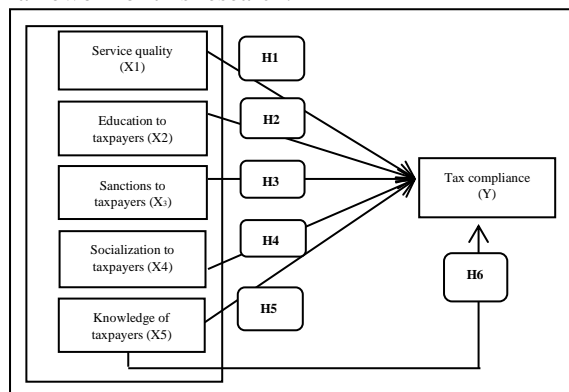
H4: Socialization to taxpayers has a significant effect on tax compliance in Samarinda, East Kalimantan.

The knowledge must start since taxpayers understand the economy in a country because taxes can contribute to the development of a country, both infrastructure development, and human resource development. Habibi (2016) and Okoye (2019) show that taxpayers' knowledge significantly affects taxpayer compliance. Okoye (2019) states that tax-payers' knowledge must be established since taxpayers know money, as knowledge is very significant to taxpayer compliance.

H5: Taxpayers' knowledge has a significant effect on tax compliance in Samarinda, East Kalimantan.

Fidiana (2014) states that studies on tax compliance have indeed been carried out by many previous researchers, viewed from a religious and moral (ethical) side. Compliance is the desire of the taxpayer to pay the tax. Okoye (2019) confirms that it is not only about the superficial aspect but also about the inner aspect of a person. It is about good awareness from the heart, awareness of being a good citizen. The object of this study is a taxpayer in Samarinda, individuals or organizations that have to carry out obligations according to the laws and regulations. Tax amnesty is a government policy that commands taxpayers to pay their tax arrears without imposed sanctions. However, from an economic point of view, taxes are state revenues used to increase the welfare of the people (Okoye, 2019; Y. N. Rahayu, 2019). To improve compliance, the government must improve the quality of services and uphold sanctions.

The following is a picture of the conceptual framework of this research.



**Note :**  
 → = Partial effect  
 ↗ = Simultaneous effect

Fig. 1. Research Conceptual Framework

### Research Method

The study uses a quantitative approach. A quantitative approach is an approach that combines the results of data analysis obtained by using statistical procedures in the form of numerical or numerical data to facilitate data processing. The data is in the form of data obtained from the database, then tabulated, grouped into each variable.

The data used in this study is quantitative data, which includes the theory testing, through the measurement of research variables, using data in the form of numbers. Then the numbers are processed and analyzed using statistical procedures. Data is collected using a questionnaire according to the variables in this study.

The data used in this study is primary data, obtained directly from the respondents, through the distribution of questionnaires by researchers. The results of questionnaires were tabulated and processed through IBM SPSS Version 20, then proceeded with the evaluation of validity, as well as reliability.

After testing the validity and reliability, it was found that of the seven independent variables tested, two variables were considered invalid, so they had to be released from the model. Therefore, only five (5) variables were used, and these were used until the final process. Because it uses a quantitative approach, the main tool used is IBM SPSS, as it can facilitate

the processing of data from respondents. This study identifies facts that occur in the taxpayer community, influenced by several variables.

The population is the taxpayer community, with the criteria (1) companies in the form of legal entities or not, (2) public and private employees who receive salaries above the PTKP, and (3) lecturers and students who have studied Introduction to Tax and/or Taxation Courses. The questionnaires were distributed to 450 respondents, but the questionnaires returned were 363; these 353 questionnaires were ready to be processed and tabulated using the IBM SPSS Version 20 tool.

Data was collected using questionnaires. The questionnaires employed a Likert scale. The scale is used for all variables with intervals from number 1 to number 4. The data was answered the respondents gave toward items in questionnaires. The questionnaire was collected through each taxpayer. The Likert scale alternatives are shown in Table 1.

Table 1  
Scale in the Questionnaires

Scale	Category
4	Strongly Agree / Very Good
3	Agree / Good
2	Disagree / Bad
1	Strongly Disagree / Very Bad

Source: Imam (2013)

The tool used in testing the validity of the data in this study is the IBM SPSS version 20. The validity test aims to test the extent to which the measuring instruments used to measure what is measured (Imam, 2013; HM, 2011; Jogiyanto, 2011). Validity tests are used to test the quality of tax authorities, taxpayer education, sanctions, socialization to taxpayers, knowledge of taxpayers, which can affect the dependent variable, tax compliance (Y). Before proceeding with data analysis, the instrument validity test was first carried out, shown in Table 2.

Table 2  
Validity Test Results of the Independent Variable and Dependent Variables

Items	Person Correlations	Sig.	Note
Quality of services by tax authorities (X1)	.762**	.000	Valid
Education to taxpayers (X2)	.723**	.000	Valid
Sanctions (X3)	.592**	.000	Valid
Socialization (X4)	.711**	.000	Valid
Knowledge of taxpayers (X5)	.727**	.000	Valid
Tax compliance (Y)	.561**	.000	Valid

Source: data processed by IBM SPSS Version 20

Reliability shows the extent to which a measuring device can be trusted, the extent to which measurement tools carried out are free from bias (Jogiyanto, 2011; Willy Abdillah, 2015). Reliability refers to the consistency of the measuring instruments used to measure the same symptoms. The reliability test results are shown in Table 3.

Table 3.  
Reliability Test Results of the Independent Variable and Dependent Variables

Items	Cronbach's Alpha	Sig.	Note
Quality of services by tax authorities (X1)	.730**	0.000	Reliable
Education to taxpayers (X2)	.741**	0.000	Reliable
Sanctions (X3)	.751**	0.000	Reliable
Socialization (X4)	.723**	0.000	Reliable
Knowledge of taxpayers (X5)	.724**	0.000	Reliable
Tax compliance (Y)	.751**	0.000	Reliable

Source: data processed by IBM SPSS Version 20

This research was conducted to analyze the effect of service quality of tax authorities, education on taxpayers, sanctions, socialization, and knowledge of taxpayers on tax compliance in Samarinda.

The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis based on Ordinary Least Square (Jogiyanto, 2016; Haryadi Sarjono, 2011). The linear regression model is called a good model if it has a normal or near-normal data distribution. Sugiyono (2013) and Jogiyanto (2016) state the classic assumption test includes tests of normality, multicollinearity, heteroscedasticity, and autocorrelation.

The normality test is used to test whether the independent variables and the dependent variable are normally distributed (Haryadi Sarjono, 2011); and (Sugiyono, 2013). In this study, the normality test uses a histogram graph with the probability plot norm (P-P plot); alternating points up and down appear on the X-axis and Y diagonal lines. Jogiyanto (2011) and Haryadi Sarjono (2011) state that if there is such a condition, it can be concluded that the data in the study are normally distributed.

The multicollinearity test aims to find out whether there is a correlation between independent or independent variables on the regression model

(Jogiyanto, 2011; Wiyono, 2011; Willy Abdillah, 2015). The multicollinearity test can be prepared by looking at the Variance Inflation Factor (VIF) value of each independent variable on the dependent variable. If the VIF value is not more than 10, then the model is said to have no symptoms of multicollinearity. The result of the multicollinearity test based on the variables that used in this study can be seen in Table 4.

Table 4.  
The Results of the Multicollinearity Test (Collinearity Statistic)

Variable	Tolerance	VIF
Quality of services by tax authorities (X1)	.548	1.825
Education to taxpayers (X2)	.577	1.733
Sanctions (X3)	.580	1.725
Socialization (X4)	.471	2.123
Knowledge of taxpayers (X5)	.450	2.221

Source: data processed by IBM SPSS Version 20

Table 4 shows the results of the Collinearity Statistics test of independent variables; the results are more than 0.1 and the VIF value is less than 10, indicating that the model used in the study is correct (free from multicollinearity).

Heteroscedasticity test aims to detect the presence of heteroscedasticity (Sugiyono, 2013; Jogiyanto, 2016); Haryadi Sarjono, 2011; Willy Abdillah, 2015). After using the test with IBM SPSS Version 20, the points spread evenly, it can be concluded that there is no heteroscedasticity.

Furthermore, regarding the autocorrelation test, if the Durbin-Watson (DW) value is 0-1.5 then there is a positive autocorrelation, but if the Durbin-Watson value is between 1.5 and 2, then there is no autocorrelation (Sugiyono, 2013; Jogiyanto, 2016); Haryadi Sarjono, 2011; Willy Abdillah, 2015). Based on the results, the multiple linear regression model does not show any autocorrelation, because the Durbin-Watson value is 1.679, greater than 1.5.

## Findings and Discussion

The coefficient of determination ( $R^2$ ) essentially measures the model's ability to explain the variation of the independent variable. The coefficient of determination is between zero and one. The small value of  $R^2$  means that the ability of independent variables to explain variations in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the

information needed to predict variations in the dependent variable (Sugiyono, 2013; Jogiyanto, 2016); Haryadi Sarjono, 2011; Willy Abdillah, 2015). The results of the calculation can be seen in Table 5.

Table 5  
Results of Calculation of the Determination Coefficient

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.540 <sup>a</sup>	.292	.282	1.679

Source: data processed by IBM SPSS Version 20

Based on the IBM SPSS output, the coefficient of determination ( $R^2$ ) is 0.292. In other words, the results show that compliance is influenced by 29% by the service quality (X1), education (X2), sanctions (X3), socialization (X4), and knowledge (X5), and the remaining 72% is influenced by other variables not discussed in this study.

The F statistical test is used to find out the effect of the independent variables on the dependent variable (Sugiyono, 2013; Jogiyanto, 2016); Haryadi Sarjono, 2011; Willy Abdillah, 2015). The F test or ANOVA is also used to test whether all independent variables together affect the dependent variable. The results of the F test can be seen in Table 6.

Table 6  
F Statistic Test Results (ANOVA<sup>a</sup>)

Model	Sum of Square	df	Mean Square	F	Sig.
Regression	81.453	5	6.719	29.448	.000 <sup>b</sup>
Residual	130.558	357	.228		
Total	115.047	362			

- a. Dependent Variable : Y
- b. Predictor: (Constant), X5,X3,X1,X2,X4
- c. Source: data processed by IBM SPSS Version 20

Based on Table 6, a decision can be made, and it becomes a hypothesis, namely quality of service (X1), education (X2), sanctions (X3), socialization (X4), and knowledge (X5) simultaneously have a significant effect on tax compliance (Y). The calculation results from Table 6 show that the value of the F-table, based on the formula of  $df = nk-1$ , in which df is  $363-5-1$  or equals to 357 with a significance level of 0.05, is 5.05. The F-count value is 29.448 with a significance level of  $0.00 < 0.05$ . The test results show that service quality (X1), education (X2), sanctions (X3), socialization (X4), and

knowledge (X5) simultaneously have a significant influence on tax compliance (Y).

The t-test is used to determine the effect of each independent variable on the dependent variable. The results of the partial test analysis (t-test) can be seen in Table 7.

Table 7.  
Results of Multiple Linear Regression (Partial Test)

Variable	Regression Coef.	t-count	Sig	Note
(Constant)	1.002	4.420	.000	Significant
Quality of services (X1)	.266	3.920	.000	Significant
Education to taxpayers (X2)	.332	4.257	.000	Significant
Sanctions (X3)	.177	2.607	.000	Significant
Socialization (X4)	-.254	-5.064	.000	Significant
Knowledge of taxpayers (X5)	.202	3.504	.000	Significant

Source: data processed by IBM SPSS Version 20

Based on the results of calculations in Table 7, a multiple linear regression equations is obtained as follows

$$Y = 1.002 + 0.266 X1 + 0.332 X2 + 0, 0.177 X3 + (0.254 X4) + 0.202 X5 + e.$$

Interpretation of the equation is as follows. If the constant value is 1.002 then the service quality (X1), education (X2), sanctions (X3), socialization (X4), and knowledge (X5) increase, thus increasing tax compliance.

Tax service quality has a significant effect on tax compliance in Samarinda, East Kalimantan. Because the test results show that the t count is 3.920 with a significance value of  $0.00 < 0.05$ , it can be concluded that the tax quality service has a significant effect on tax compliance (Situmorang, 2019). The results of this study are in line with the findings of research conducted by Okoye (2019), Mehmet (2015), James Alm (1990), Prena et al. (2019) and Situmorang (2019) that good service has a significant effect on tax compliance. Situmorang (2019) state that service improvement has a significant effect on tax compliance. Therefore, if the state wants to increase state revenues derived from taxes, then the service of the tax authority must be increased as much as possible.

Education has a significant effect on tax compliance in Samarinda, East Kalimantan. Because

the test results show that the t count is 4.257 with a significance value of  $0.00 < 0.05$ , it can be concluded that education has a significant effect on tax compliance. The results of this study are supported by research findings conducted by Situmorang, (2019), N. Rahayu (2017), Prawirasuta & Setiawan (2016), and Mutia (2014) that education has a significant effect on tax compliance. This is in line with the Circular by the Directorate General of Tax Number SE-94/PJ/2010, which states that education has a significant effect on tax compliance.

Sanctions have a positive and significant effect on tax compliance in Samarinda, East Kalimantan. Because the test results show that t count is 2.607 with a significance value of  $0.00 < 0.05$ , it can be concluded that sanctions have a significant effect on tax compliance. The results of this study are supported by the results of Hardiningsih & Yulianawati (2011), Artha & Setiawan (2016), Hasanah (2017), and Mutia (2014) that tax sanctions must be properly implemented because tax sanctions have a significant effect on tax compliance. Also, Law Number 42 of 2009 explains that tax penalties are very influential on tax compliance.

Socialization has a significant effect on tax compliance in Samarinda, East Kalimantan. Because the test results indicate that t count is -5.064 with a significance value of  $0.00 < 0.05$ , it can be concluded that socialization has a significant effect on compliance. The results of this study are following the research findings conducted by Tanilasari & Gunarso (2017) and Trisnawati & Sudirman (2015) that socialization is very important because socialization has a significant effect on tax compliance.

Knowledge has a positive and significant effect on tax compliance in Samarinda, East Kalimantan. Because the test results show that the t count is 3.504 with a significance value of  $0.00 < 0.05$ , it can be concluded that knowledge has a significant effect on tax compliance. The results of this study are supported by research findings conducted by Habibi (2016), Okoye (2019) and Y. N. Rahayu (2019) that knowledge has a significant effect on tax compliance.

## Conclusions

This study discusses the effect of quality services, education to taxpayers, sanctions, socialization to taxpayers, and knowledge of taxpayers on their compliance in completing tax obligations. The study

was conducted in Samarinda, East Kalimantan, by distributing 363 questionnaires to taxpayers both individuals and organizations.

Based on the results of the research, it can be concluded that the results of ANOVA F-Test analysis, the F-count value is  $29.448 > 5.05$  with Sig. F (0.00) smaller than Alpha 0.05. This shows that the service quality (X1), education (X2), sanctions (X3), socialization (X4), and knowledge (X5) simultaneously have a significant influence on tax compliance (Y).

Based on the results of the regression analysis or t-test, the following results are obtained. (1) The service quality variable (X1) partially has a significant influence on tax compliance (Y). (2) Education (X2) partially has a significant effect on tax compliance (Y). (3) Sanctions (X3) partially have a significant effect on tax compliance (Y). (4) Socialization (X4) partially has a significant effect on tax compliance (Y). (5) Knowledge (X5) partially has a significant effect on tax compliance (Y).

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